

(TO BE PUBLISHED IN PART IV OF THE DELHI GAZETTE EXTRAORDINARY)

GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI
FINANCE (REVENUE-1) DEPARTMENT
DELHI SACHIVALAYA, I.P. ESTATE: NEW DELHI-110 002

No. F.3 (27)/Fin (Rev-1)/2019-20/ DS-VI/ 892

Dated: 03/09/19

Notification No. 29/2018 – State Tax (Rate)

No. F.3 (27)/Fin (Rev-1)/2019-20 / - In exercise of the powers conferred by sub-section (3) of section 9 of the Delhi Goods and Services Tax Act, 2017 (03 of 2017), the Lt. Governor of National Capital Territory of Delhi, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of National Capital Territory of Delhi, in the Department of Finance (Revenue-1), No.13/2017-State Tax (Rate), dated the 30th June, 2017, published in the Gazette of Delhi, Extraordinary, Part IV, vide noF.3(15)/Fin(Rev-1)/2017-18/DS-VI/ 379, dated the 30th June, 2017, namely:-

In the said notification,-

(i) in the Table,-

(a) against serial number 1, in the entry in column (2), after item (g), the following proviso shall be inserted, namely: -

“Provided that nothing contained in this entry shall apply to services provided by a goods transport agency, by way of transport of goods in a goods carriage by road, to, -

(a) a Department or Establishment of the Central Government or State Government or Union territory; or

(b) local authority; or

(c) Governmental agencies,

which has taken registration under the Delhi Goods and Services Tax Act, 2017 (03 of 2017) only for the purpose of deducting tax under section 51 and not for making a taxable supply of goods or services.”;

(b) after serial number 11 and the entries relating thereto, the following serial numbers and entries shall be inserted, namely: -

(1)	(2)	(3)	(4)
12.	Services provided by business facilitator (BF) to a banking company	Business facilitator (BF)	A banking company, located in the taxable territory
13.	Services provided by an agent of business correspondent (BC) to business correspondent (BC).	An agent of business correspondent (BC)	A business correspondent, located in the taxable territory.

14.	<p>Security services (services provided by way of supply of security personnel) provided to a registered person:</p> <p>Provided that nothing contained in this entry shall apply to, -</p> <p>(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or</p> <p>(b) local authority; or</p> <p>(c) Governmental agencies; which has taken registration under the Delhi Goods and Services Tax Act, 2017 (03 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or</p> <p>(ii) a registered person paying tax under section 10 of the said Act.</p>	Any person other than a body corporate	A registered person, located in the taxable territory.”;
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- (ii) in the Explanation, after clause (g), the following clause shall be inserted, namely:-
“(h) provisions of this notification, in so far as they apply to the Central Government and State Governments, shall also apply to the Parliament and State Legislatures.”.

2. This notification shall be deemed to have come into force with effect from 1st January, 2019.

By order and in the name of the
Lt. Governor of the National Capital
Territory of Delhi,


(A.K. Singh)

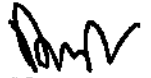
Dy. Secretary VI (Finance).

No. F.3 (27)/Fin (Rev-I)/2019-20/ DS-VI/ 372

Dated: 03/09/19

Copy forwarded for information to:-

1. The Addl. Chief Secretary (Finance), Government of NCT of Delhi, Delhi Sachivalaya, Delhi
2. The Principal Secretary (GAD), Government of NCT of Delhi with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
3. The Principal Secretary to the Hon'ble Lieutenant Governor, Delhi
4. The Additional Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
5. The Secretary to Finance Minister, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
6. The P.A. to the Leader of Opposition, 29, Delhi Legislative Assembly, Old Secretariat, Delhi.
7. The Commissioner, State Tax, Delhi, Vyapar Bhawan, I.P. Estate, New Delhi.
8. The Additional Secretary (Law), Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi
9. OSD to Chief Secretary, Government of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
10. Guard File.
11. Website.



(A.K. Singh)

Dy. Secretary VI (Finance)

Note: - The principal notification No.13/2017-State Tax (Rate), dated the 30th June, 2017 was published in the Gazette of Delhi, Extraordinary, Part IV, vide no. F.3(15)/Fin(Rev-I)/2017-18/DS-VI/379 dated 30th June, 2017 and was last amended vide notification No.15/2018-State Tax (Rate), dated the 2nd September, 2019, vide no. F.3(6)/Fin.(Rev-I)/2019-20/DS-VI/372 dated the 2nd September, 2019.